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## ABSTRACT OF THE DISCLOSURE

An optical encoder has a light irradiating device; an optical scale having a grating for transmitting or reflecting incident light; lightreceiving elements disposed in a plurality of different directions; and an optical system for amplitudemodulating light traveling from the light irradiating device to the optical scale and transmitted or reflected by the grating, by a dividing element in which a plurality of V-shaped grooves are juxtaposed, and for dividing the amplitude-modulated light into beams along a plurality of different directions to guide the beams to the respective light-receiving The dividing element is comprised of elements. repetitions of such structure that a plurality of Vgrooves consisting of planes of mutually different angles are juxtaposed at a predetermined pitch.